

CITY OF LITTLE ROCK



2012 Budget Workshop
November 22, 2011

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment
 - Fill Police Department vacant uniform and 911/311 call taker positions
 - Include funding to maintain seven (7) Police grant positions (grant funding expires during 2012)
 - Add twelve (12) new officers for Community Oriented Policing Services (COPS) program

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment continued:
 - Add twelve (12) new fire fighters for West Little Rock Station (recruit school will begin mid-year for deployment in December 2012)
 - Increase funding to retain eighteen (18) fire positions (funding from SAFER grant is reduced to approximately 27% of cost in 2012; City is responsible for 73%)

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment continued:
 - Increase funding to fill eight (8) vacant code enforcement positions
 - Add two (2) new code enforcement positions in 2012 to begin ramp up to a total of ten (10) new positions
 - Fill three (3) vacant animal services positions and add one (1) new animal services position

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment continued:
 - Increase funding for Neighborhood Based/Community Initiatives from \$2.5 million to \$5.5 million.
 - Increase funding for street light operations and maintenance
 - Increase building maintenance special project by \$750,000

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment continued:
 - Add funding for expanded park maintenance to include filling nine (9) vacant positions and the addition of fifteen (15) new positions
 - Add funding for Senior Center operations (assuming completion of reconstruction by the end of the third quarter)

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment continued:
 - Add funding for Ottenheimer Center operations
 - Add funding for MacArthur Museum operations, including the addition of one (1) new position
 - Add funding for Zoo deferred maintenance, operations, and staffing, to include filling six (6) vacant positions and the addition of ten (10) new positions

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment continued:
 - Add special project transfer for annual fleet replacement allocation - \$800,000
 - Add funding for Information Technology staffing and maintenance
 - Add funding for new transit routes to serve John Barrow and Pulaski Tech (included in CATA funding allocation)

2012 BUDGET RECOMMENDATIONS

- Increase funding for staffing, services and programs per the 5/8 cent operating sales tax commitment continued:
 - Add funding for additional contribution of \$500,000 each for the closed Police and Fire pension funds
 - Increase City contribution to the non-uniform pension plan from 4% of payroll to 7% of payroll (interim solution pending results of pension study)

2012 BUDGET

OTHER RECOMMENDATIONS

- Continue funding to Pulaski County to ensure a minimum of 880 beds at the regional Jail under current inter-local agreement
- Provide funding for contractual salary increases at 3% for FOP, IAFF, and AFSCME
- Provide funding for up to 1.5% cost of living salary increases and up to 1.5% merit based increases for non-uniform employees

2012 BUDGET

OTHER RECOMMENDATIONS

- Increase funding for Homeless Coordination Program
- Continue Board and Secure funding for residential and commercial buildings
- Continue funding for Weed Lot Maintenance
- Reinstitute funding for Neighborhood Challenge Grant

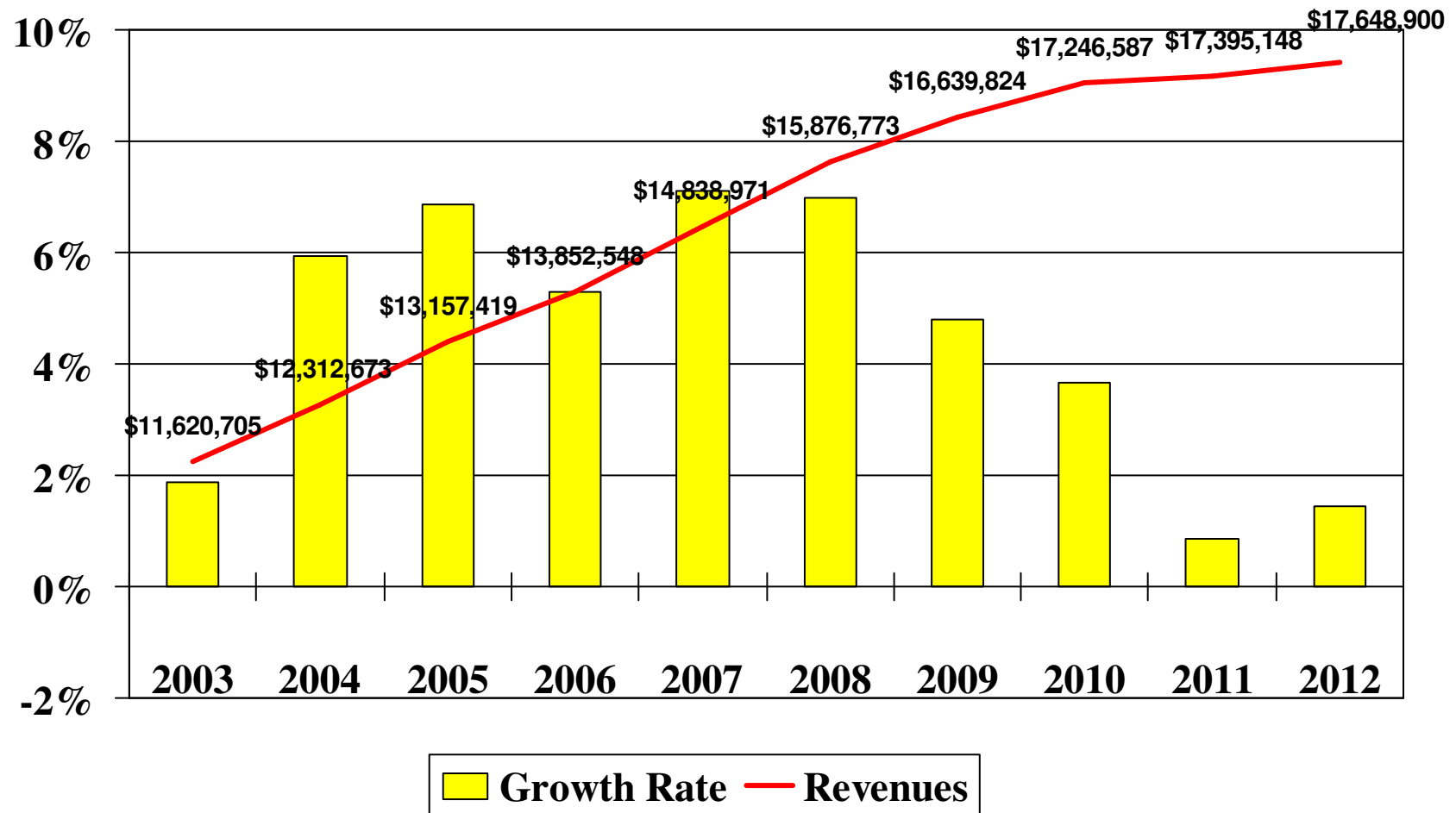
2012 BUDGET

General Fund Revenues

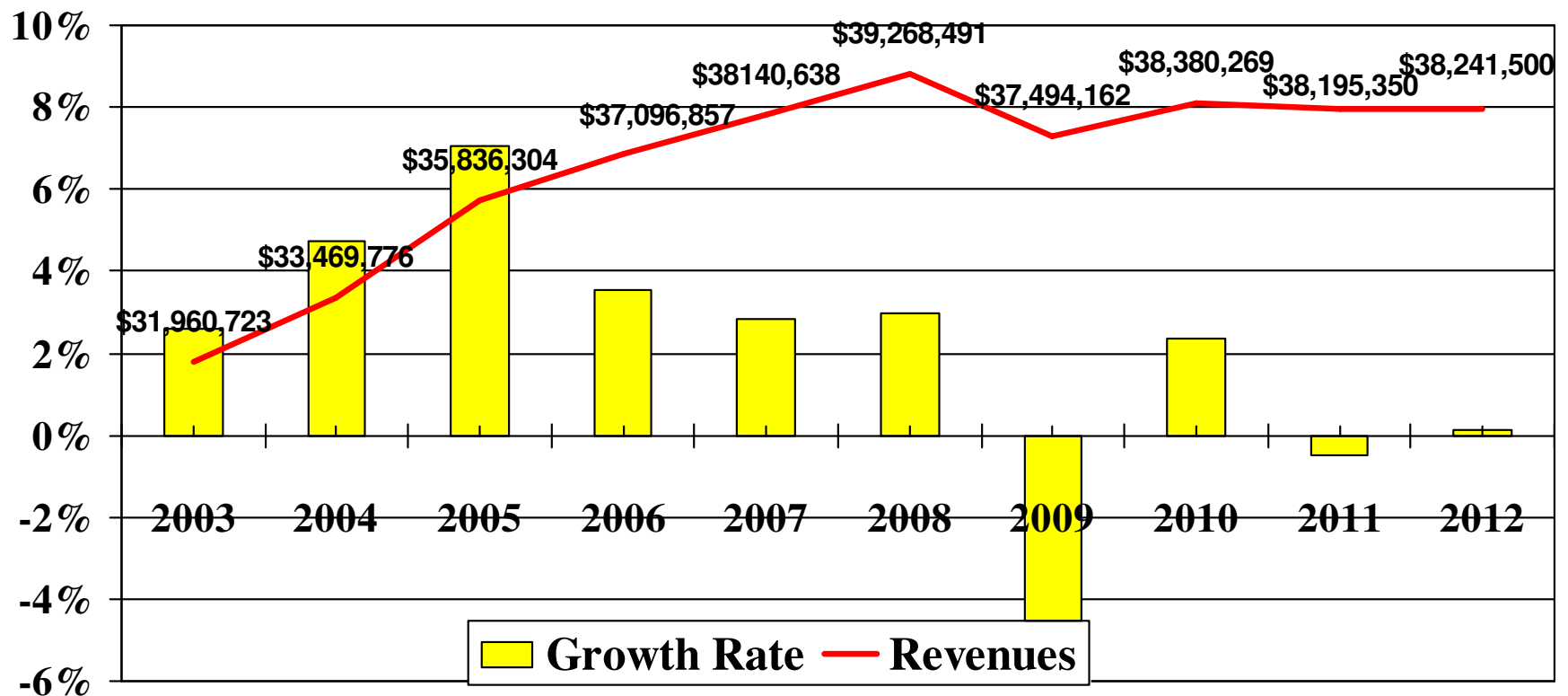
2012 REVENUE ASSUMPTIONS FROM ANTICIPATED 2011 YEAR-END RESULTS

- County Sales Tax – no increase
- City Sales Tax – new 5/8 cent tax added to current 1/2 cent tax with no increase in growth rate
- Assessed Valuation – 1.5% increase
- Business Licenses – no increase
- Franchise Fees – decrease 2.85%

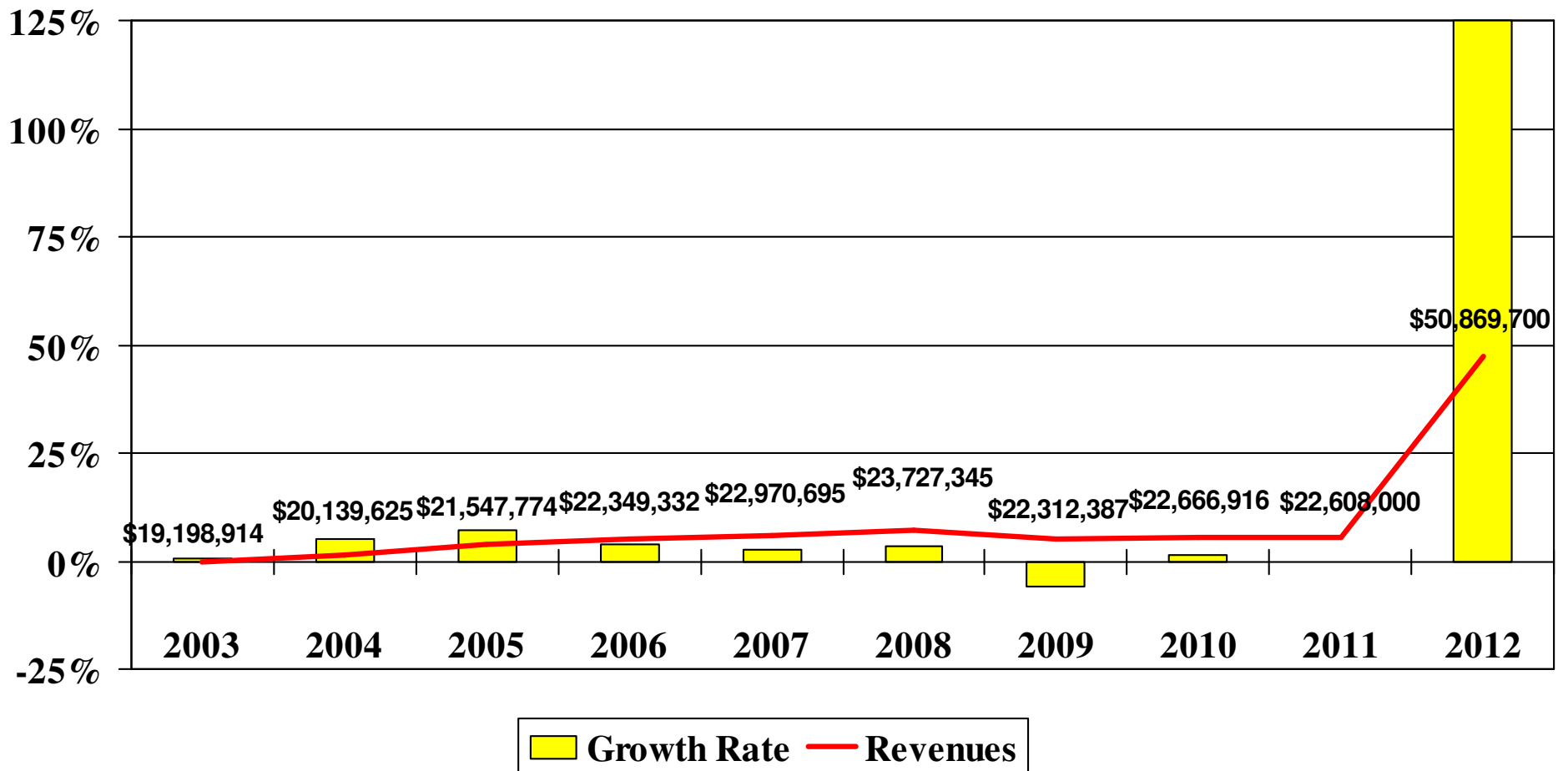
GENERAL FUND PROPERTY TAX



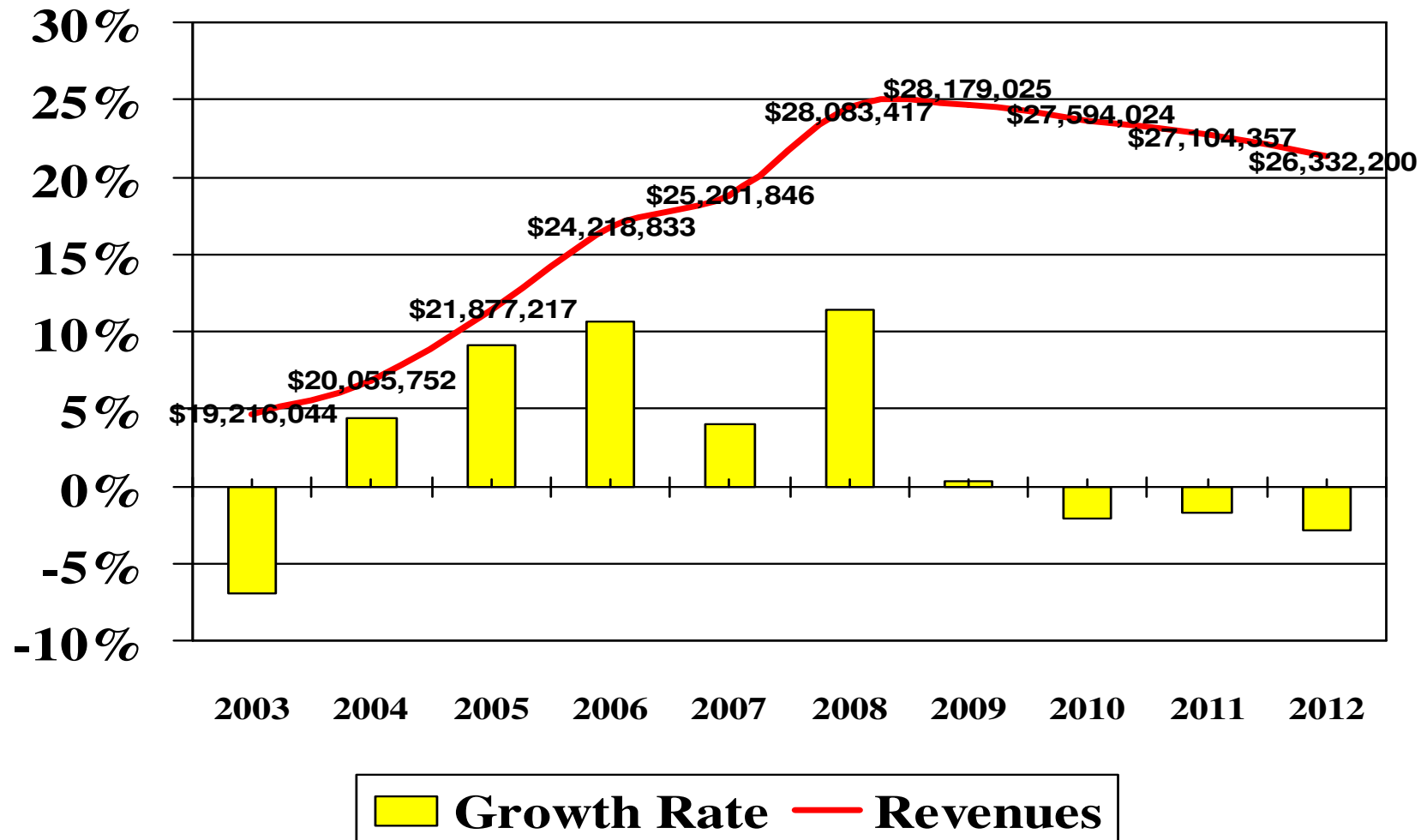
GENERAL FUND COUNTY SALES TAX



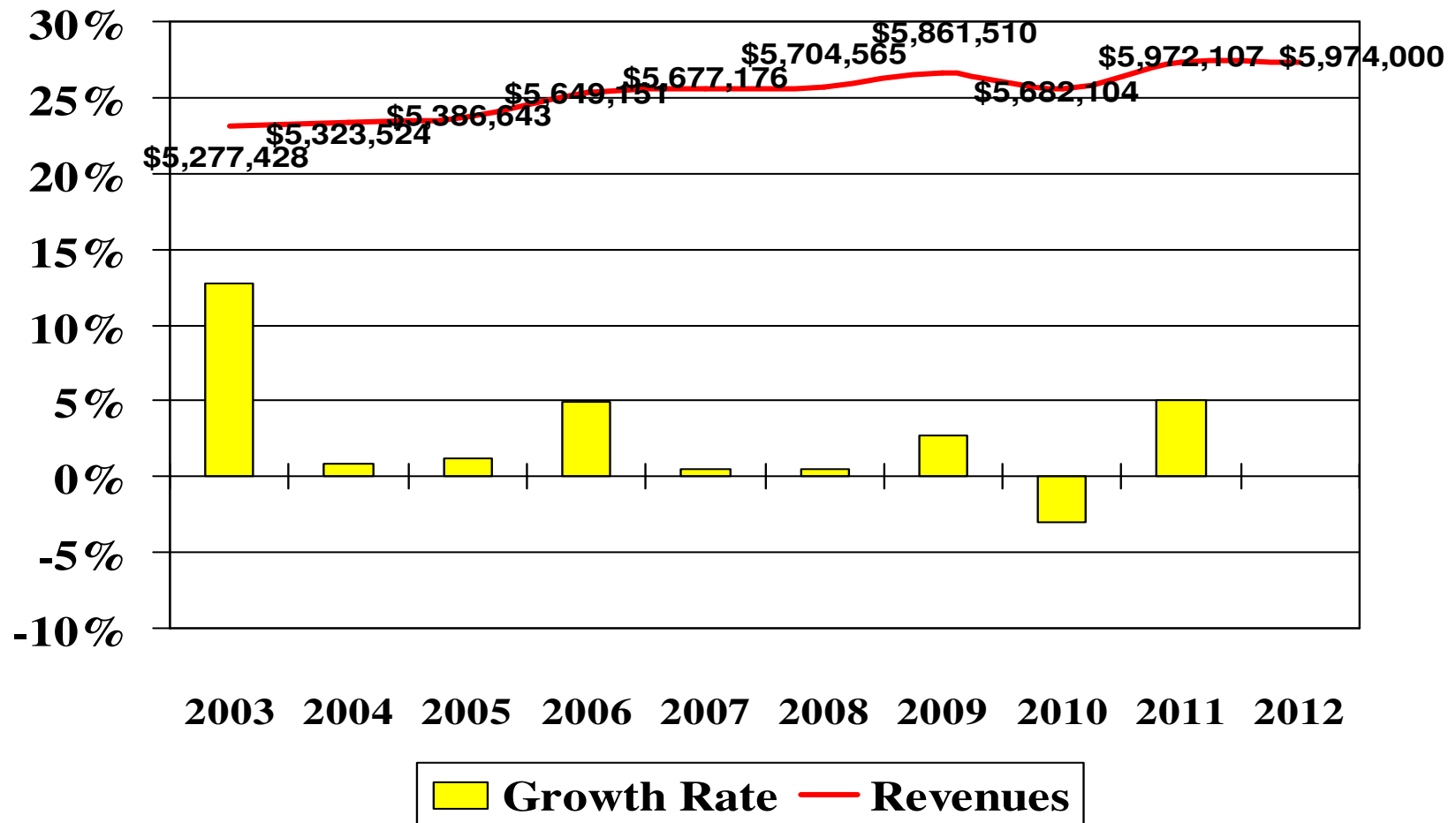
GENERAL FUND CITY SALES TAX



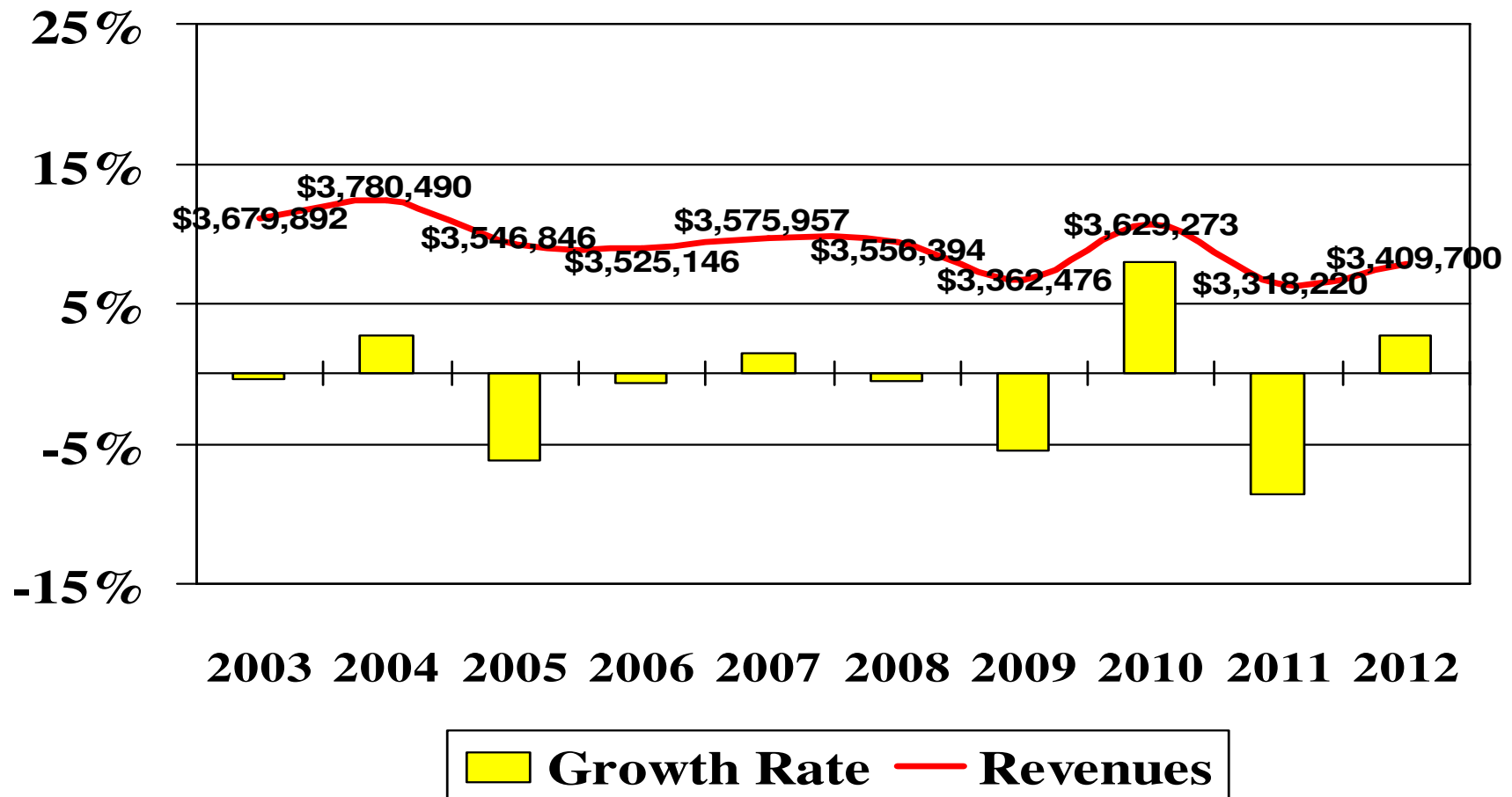
GENERAL FUND FRANCHISE FEES



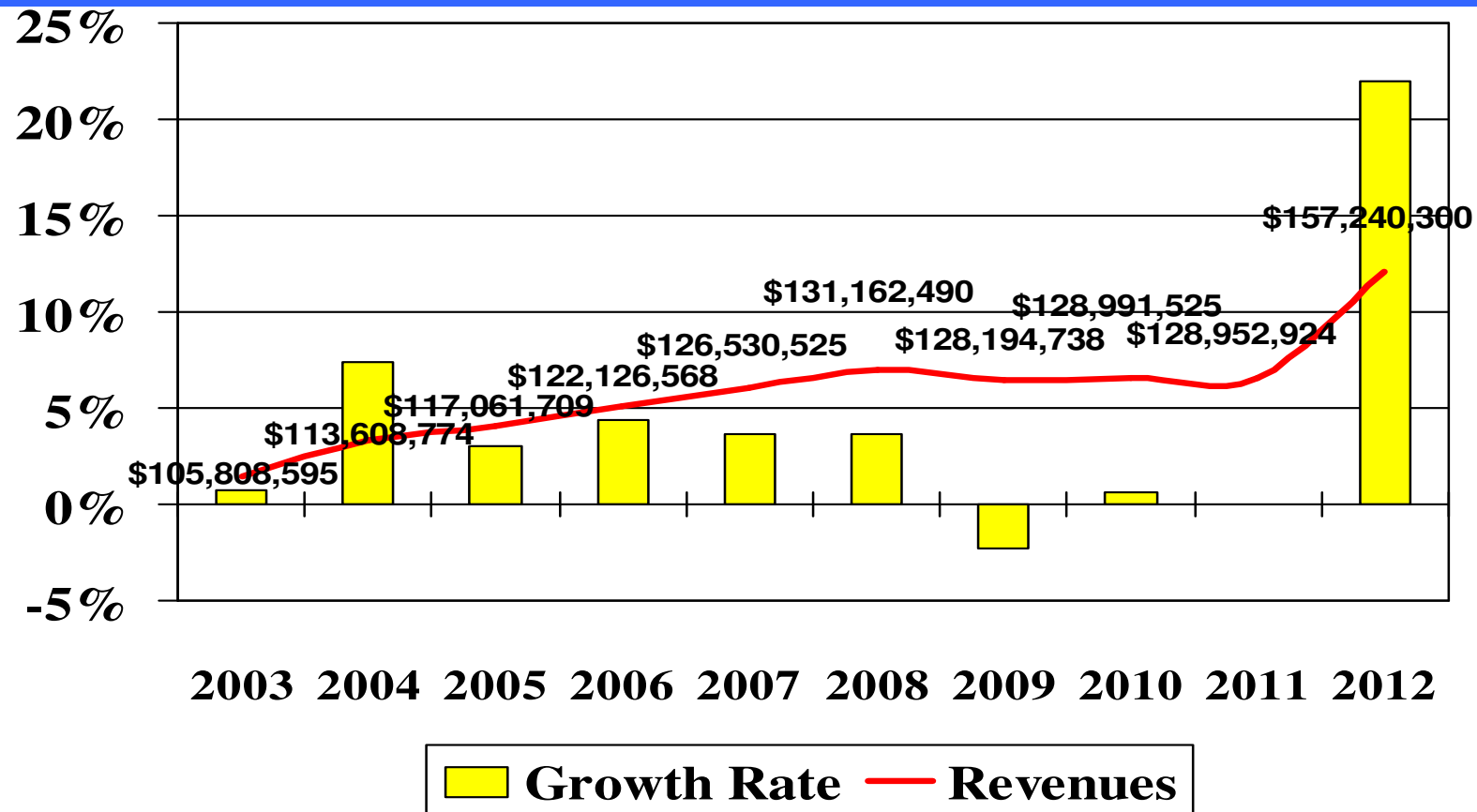
GENERAL FUND BUSINESS LICENSES



GENERAL FUND FINES & FEES



GENERAL FUND ALL REVENUES (LESS TRANSFERS)



The increase in revenue before transfers is \$28,287,376. The new sales tax is projected to provide \$28,261,700 of that increase. Approximately \$4.1 million of the increased revenue will take the place of the one-time transfers and carry-over funds utilized in 2011 that are not recurring in 2012.

GENERAL FUND REVENUE FORECAST 2010 - 2012

REVENUES	2010 Actual (1)	2011 Budget	2011 Amended Budget	2012 Budget	Change from 2011 Amended to 2012	Percent Change
1 Property Taxes	15,976,061	15,863,800	16,013,800	16,284,600	270,800	1.69%
2 State Homestead Tax	993,497	1,076,900	1,076,900	1,044,300	(32,600)	-3.03%
3 Act 9 Revenue	277,029	304,448	304,448	320,000	15,552	5.11%
4 Sales Taxes - County	38,380,269	39,035,350	38,195,350	38,241,500	46,150	0.12%
5 Sales Taxes - City	22,666,916	23,382,000	22,608,000	50,869,700	28,261,700	125.01%
6 State Turnback	3,090,264	2,807,351	3,116,796	3,088,700	(28,096)	-0.90%
7 Utility Franchises	27,594,024	26,902,357	27,104,357	26,332,200	(772,157)	-2.85%
8 Business Licenses	5,682,104	5,732,107	5,972,107	5,974,000	1,893	0.03%
9 Mixed Drinks Licenses	1,850,260	1,631,188	1,856,188	1,858,000	1,812	0.10%
10 Building & Related Permits	1,816,865	1,687,900	1,822,900	1,832,800	9,900	0.54%
11 Fines & Fees	3,629,273	3,578,220	3,318,220	3,409,700	91,480	2.76%
12 Park Revenue	355,102	378,520	378,520	349,600	(28,920)	-7.64%
13 Airport Reimbursement	2,741,508	2,778,210	2,778,210	2,957,300	179,090	6.45%
14 Salary Reimbursement 9-1-1	973,407	1,000,000	1,000,000	733,300	(266,700)	-26.67%
15 Insurance Pension Turnback	1,177,668	1,178,000	1,673,467	2,190,000	516,533	30.87%
16 All Other Revenue	1,767,044	1,622,361	1,722,361	1,729,600	7,239	0.42%
17 Interest Earnings	20,234	11,300	11,300	25,000	13,700	121.24%
18 Revenues before Transfers	128,991,525	128,970,012	128,952,924	157,240,300	28,287,376	21.94%
19 Transfers In	3,854,875	3,401,406	3,401,406	1,319,515	(2,081,891)	-61.21%
20 Total Revenues	132,846,401	132,371,418	132,354,330	158,559,815	26,205,485	19.80%
21 Carry Over from Prior Year	-	2,000,000	2,000,000	-	(2,000,000)	-100.00%
22 Total	132,846,401	134,371,418	134,354,330	158,559,815	24,205,485	18.02%

(1) Excludes the Property Tax and Pension Turnback funds associated with the Police and Fire Pensions.

2012 BUDGET

General Fund Expenditures

2012 EXPENDITURE ASSUMPTIONS & “GIVENS”

- City Manager reviewed union contract agreements
- Obtained LOPFI and Municipal League Projections
- Obtained funding requests from outside agencies

2012 EXPENDITURE ASSUMPTIONS & “GIVENS”

- Reduction in General Fund Debt Service - \$100,000
- Increase in CATA Funding Request of \$908,317 which includes an additional allocation for increased service for John Barrow and Pulaski Tech
- Contingency/Reserve allocation of 1% of revenues - \$1,586,000.

2012 PERSONNEL ASSUMPTIONS

- Increases for contract employees of 3%
- Cost of living increases for non-contract employees 1.5% plus merit based increases of up to an additional 1.5%
- General Fund Vacancy Allocation – forecast at \$3,500,000 (approx. ½ of the anticipated vacancy allocation for 2011)
- Increase in health care cost for the City of approximately 8.5%

2012 PERSONNEL ASSUMPTIONS

Effective January 1, 2012

- Non-Uniform Pension – 7% (from 4%)
- Fire Pension – 17.58% (from 16.58%)
- Police Pension – 14.23% (from 13.23%)

Effective July 1, 2012

- Judges' Pension – 24.72% (no change)
- New Judges'/Court Clerks Pension – 14.24%
(from 13.47%)

GENERAL FUND

EXPENDITURES BY CATEGORY

FISCAL YEARS 2010 – 2012

	2010 <u>Actual (1)</u>	2011 <u>Orig. Budget</u>	2011 <u>Amended</u>	2012 <u>Budget</u>	Change <u>2011 to 2012</u>
1 Personnel	93,983,039	104,571,787	100,430,345	111,623,085	11,192,740
2 Supplies	1,772,174	1,888,341	1,865,600	2,288,464	422,864
3 Fleet (Fuel & Services)	4,806,837	5,343,116	5,302,336	6,173,387	871,051
4 Repairs and Maintenance	1,166,778	1,233,963	1,216,332	1,427,845	211,513
5 Utilities	2,487,954	2,277,670	2,304,259	2,362,073	57,814
6 Contracts	3,952,477	4,169,187	4,283,231	4,767,936	484,705
7 Outside Agency Funding	8,502,257	9,167,801	9,167,801	10,176,118	1,008,317
8 Capital Outlay	12,483	-	-	414,062	414,062
9 Debt Service	5,523,386	4,282,345	4,282,345	4,182,345	(100,000)
10 Other	90,125	84,225	86,155	107,587	21,432
11 Vacancy Allocation	-	(5,500,000)	(1,646,456)	(3,500,000)	(1,853,544)
12 Transfers	6,661,740	6,852,983	7,062,383	18,536,913	11,474,530
13 Total Expenditures	<u>128,959,249</u>	<u>134,371,418</u>	<u>134,354,330</u>	<u>158,559,815</u>	<u>24,205,485</u>

(1) Actual 2010 personnel cost has been reduced by \$8,297,080 which represents the contributions to the Police and Fire Pension plans supported by a separate Property Tax levy and State Turnback funds.

GENERAL FUND

EXPENDITURES BY DEPARTMENT

FISCAL YEARS 2010 - 2012

	<u>2010 Actual (1)</u>	<u>2011 Orig. Budget</u>	<u>2011 Amended</u>	<u>2012 Budget</u>	<u>Change 2011 to 2012</u>
1 General Government - Non Departmental and Employee Benefits	25,347,492	19,903,438	23,958,562	35,115,465	11,156,903
2 General Government - All other Divisions	1,438,770	1,667,459	1,546,841	1,743,056	196,215
3 Board of Directors	213,453	233,632	233,632	236,721	3,089
4 Community Programs	272,668	324,459	284,241	375,610	91,369
5 City Attorney	1,401,365	1,559,402	1,495,913	1,620,798	124,885
6 First District Court - Criminal	1,068,906	1,299,580	1,208,190	1,358,190	150,000
7 Second District Court - Traffic	1,077,451	1,141,280	1,116,304	1,187,972	71,668
8 Third District Court - Environ.	473,973	526,734	498,614	546,736	48,122
9 Finance	2,420,425	2,548,393	2,543,861	2,753,231	209,370
10 Human Resources	1,290,121	1,337,147	1,222,123	1,494,036	271,913
11 Information Technology	2,755,289	3,391,349	3,146,201	4,140,165	993,964
12 Planning & Development	1,753,799	2,256,555	1,937,103	2,392,680	455,577
13 Housing & Neighborhood Programs	3,572,517	4,304,437	3,880,372	4,678,013	797,641
14 Public Works	986,122	1,183,187	1,073,231	1,124,698	51,467
15 Parks & Recreation	6,506,269	7,179,034	6,707,583	8,528,829	1,821,246
16 Fire	31,617,877	34,059,385	34,449,669	36,255,791	1,806,122
17 Police	46,762,752	51,455,947	49,051,890	55,007,824	5,955,934
18 Total Expenditures	<u>128,959,249</u>	<u>134,371,418</u>	<u>134,354,330</u>	<u>158,559,815</u>	<u>24,205,485</u>

GENERAL FUND STAFFING

	2010 Adopted Budget	2011 Adopted Budget	2012 Adopted Budget	CHNG 11/12	Changes from 2011 to 2012
<u>General Fund</u>					
1 General Administrative	23	22	23	1	Restore Office Assistant II (Receptionist)
2 Board of Directors	1	1	1	-	
3 Community Programs	5	5	6	1	Restore Administrative Assistant
4 City Attorney	18	18	18	-	
5 District Court First Division	21	21	21	-	
6 District Court Second Division	17	17	17	-	
7 District Court Third Division	7	7	7	-	
8 Finance	39	39	39	-	
9 Human Resources	16	16	17	1	Restore Human Resource Receptionist
10 Information Technology	35	35	35	-	
11 Planning & Development	39	39	39	-	
12 Housing & Neighborhood Prog.	79	78	79	1	Eliminated 2 CDBG positions (reassigned to fill vacancies), Added 2 New Code Enforcement, Added 1 Animal Services Officer
13 Public Works - General	13	13	11	(2)	Reassigned to Building Services special project
14 Parks & Recreation	98	98	115	17	Added 15 positions for Parks Maintenance, 1 Museum Outreach Coordinator, 1 Recreation Facility Supervisor (Senior Center)
15 Fire	390	390	403	13	Added 12 Fire Fighters (WLR), 1 Battalion Chief (restored mid 2011)
16 Police	670	670	682	12	New Police Officers
17 Subtotal General Fund	1,471	1,469	1,513	44	

STAFFING – SPECIAL POSITIONS

	2010 Adopted Budget	2011 Adopted Budget	2012 Adopted Budget	CHNG 11/12	Changes from 2011 to 2012
<u>Special Positions</u>					
1 General Administrative	2	3	3	-	
2 Community Programs	1	2	2	-	
3 Finance	1	1	1	-	
4 Human Resources	2	2	2	-	
5 Information Technology	2	3	3	-	
6 Housing	15	16	17	1	Added NSP2 Building Inspector
7 Public Works - Building Services			2	2	Reassigned from General Fund to Building Services special project
8 Parks	2	2	2	-	
9 Fire	18	18	18	-	
10 Police	28	27	27	-	
11 Public Works - Street	6	6	6	-	
12 Subtotal Special Positions	77	80	83	3	

STAFFING – OTHER FUNDS

	2010 Adopted Budget	2011 Adopted Budget	2012 Adopted Budget	13 12	Changes from 2011 to 2012
<u>Other Funds</u>					
1 Zoo	45	46	56	10	Added Veterinarian, Marketing/Dev. Asst, Guest Services Mgr, Custodian, Café Supervisor, Life Support Operator, Development Assoc., Foreman I, Education Keeper, Registrar
2 Golf	21	21	21	-	
3 Jim Dailey Fitness Center	9	9	9	-	
4 Waste Disposal	112	112	112	-	
5 Public Works - Street	204	204	205	1	Special Projects Analyst (added mid 2011)
6 Fleet Services	60	60	59	(1)	
7 Vehicle Storage Facility	17	15	15	-	
8 Subtotal Other Funds	468	467	477	10	
9 Total Personnel	2,016	2,016	2,073	57	

OUTSIDE AGENCY SUPPORT

	2011 Budget	2012 Budget	Increase (Decrease)
OUTSIDE AGENCY SUPPORT:			
1 C.A.T.A. SUPPORT	6,602,836	7,511,153	908,317 (1)
2 REGIONAL DETENTION SUPPORT	1,463,000	1,463,000	-
3 AR ARTS CENTER SUPPORT	200,000	300,000	100,000
4 MUSEUM OF DISCOVERY SUPPORT	200,000	200,000	-
5 CHAMBER OF COMMERCE	200,000	200,000	-
6 METROPLAN	163,484	163,484	-
7 DOWNTOWN PARTNERSHIP	125,000	125,000	-
8 PAGIS SUPPORT	129,500	129,500	-
9 COUNTY HEALTH UNIT SUPPORT	56,100	56,100	-
10 ST VINCENT'S	25,381	25,381	-
11 CITY BEAUTIFUL	2,500	2,500	-
12 OUTSIDE AGENCY TOTAL	9,167,801	10,176,118	1,008,317

(1) FUNDING INCREASE INCLUDES ALLOCATION FOR NEW ROUTES

DEBT SERVICE

	2011 Budget	2012 Budget	Increase (Decrease)
DEBT SERVICE:			
1 SHORT TERM FINANCING	4,258,345	4,158,345	(100,000)
2 BOND AGENT FEES	24,000	24,000	-
3 DEBT SERVICE TOTAL	4,282,345	4,182,345	(100,000)

The budget reflects the estimated payment on the 2011 note approved in November in addition to payments on the 2007 and 2008 notes. The 2007 notes will be paid in full in 2012.

GENERAL FUND TRANSFERS

	2011 Budget	2012 Budget	Increase (Decrease)
1 TRANSFERS TO SPECIAL PROJECTS	3,200,820	8,573,320	5,372,500
2 TRANSFERS TO OTHER FUNDS	3,452,163	7,486,184	4,034,021
3 TRANSFERS FOR GRANT MATCH	200,000	891,409	691,409
4 CONTINGENCY/RESERVE TRANSFER		1,586,000	1,586,000
5 TOTAL GENERAL FUND TRANSFERS	6,852,983	18,536,913	11,683,930

Note: Transfer details are presented on the next five (5) slides.

GENERAL FUND SPECIAL PROJECTS

	2011 Budget	2012 Budget	Increase (Decrease)	
1 CHILDREN, YOUTH & FAMILIES (CYF)	2,500,000	5,500,000	3,000,000	(1)
2 FACILITY IMPROVEMENTS	225,000	975,000	750,000	(1)
3 ANNUAL FLEET REPLACEMENT		800,000	800,000	(1)
4 HOMELESSNESS OUTREACH	200,000	250,000	50,000	
5 SUPPLEMENTAL JAIL FUNDING	-	300,000	300,000	(1)
6 LAND BANK	68,420	168,420	100,000	(1)
7 DEMOLITION (RESIDENTIAL & COMMERCIAL)		150,000	150,000	
8 BOARD AND SECURE		100,000	100,000	
9 WEED LOT MAINTENANCE		75,000	75,000	
10 CURRAN HALL	50,000	35,000	(15,000)	
11 FEDERAL & STATE LEGISLATIVE CONSULTING	45,000	45,000	-	
12 ENVIRONMENTAL YOUTH (PARKS)		37,500	37,500	
13 AMERICAN DISABILITY ACT (ADA)	30,000	30,000	-	
14 WORK BOOTS	25,000	25,000	-	
15 JUNCTION BRIDGE	25,000	25,000	-	
16 SISTER CITIES	20,000	20,000	-	
17 NEIGHBORHOOD CHALLENGE GRANT		15,000	15,000	
18 NATIONAL NIGHT OUT	10,000	10,000	-	
19 WORLDFEST		10,000	10,000	
20 NEIGHBORHOOD CONNECTION	2,400	2,400	-	
21 TOTAL GENERAL FUND PROJECTS	3,200,820	8,573,320	5,372,500	

(1) INCREASED FUNDING PER SALES TAX COMMITMENT

PROPOSED CYF/PIT BASE FUNDING PLAN

BASE CYF/PIT PROGRAM ALLOCATION	2011 Budget	2012 Budget	Increase (Decrease)
1 COMMUNITY PROGRAMS' COORDINATOR	50,000	50,000	-
2 MAYOR'S YOUTH COUNCIL	20,000	20,000	-
3 OPERATIONS	34,000	34,000	-
4 YOUTH INTERVENTION PROGRAMS	600,000	600,000	-
5 NEIGHBORHOOD-BASED PREVENTION	500,000	500,000	-
6 CITY YEAR	50,000	50,000	-
7 DOMESTIC VIOLENCE	100,000	100,000	-
8 TECH ASSISTANCE AND TRAINING	190,000	190,000	-
9 SUMMER RECREATION	150,000	250,000	100,000
10 SUMMER EMPLOYMENT (400 YOUTH)	500,000	600,000	100,000
11 SUMMER EMPLOYMENT MENTORS	50,000	70,000	20,000
12 SUMMER COORDINATION, ADMIN/EXPENSES/WORKERS' COMP	50,000	70,000	20,000
13 PARKS AND RECREATION	200,000	200,000	-
14 PARKS AND RECREATION SUMMER PLAYGROUND - TWO (2) SITES		42,000	42,000
15 SMALL PROJECTS/EVENTS CONTRACTS	3,000	10,000	7,000
16 NATIONAL MERIT SCHOLARS RECOGNITION RECEPTION	3,000	3,500	500
17 Total Proposed CYF/PIT Expenditures	2,500,000	2,789,500	289,500
18 Less Carryover - Estimate	-	289,500	289,500
19 2012 Proposed CYF/PIT Base Allocation	2,500,000	2,500,000	-

PROPOSED NEW NEIGHBORHOOD BASED / COMMUNITY INITIATIVES

- Youth Employment, Skills Center, Reentry Programming, and Prevention and Intervention Programs - \$3,000,000

TRANSFERS TO OTHER FUNDS

	2011 Budget	2012 Budget	Increase (Decrease)	
TRANSFERS TO OTHER FUNDS:				
1 STREET - PARKING ENFORCEMENT	194,071	194,071	-	
2 STREET - 1ST YEAR OPERATING SALES TAX ALLOCATION FOR STAFFING AND STREET LIGHTS		692,000	692,000	(1)
3 WASTE DISPOSAL (RECYCLING TRANSFER)		480,240	480,240	
4 RIVER MARKET	250,000	250,000	-	
5 ZOO	1,680,054	1,680,054	-	
6 ZOO - 1ST YEAR OPERATING SALES TAX ALLOCATION FOR STAFFING AND OPERATIONS		1,401,250	1,401,250	(1)
7 GOLF	976,752	976,752	-	
8 JIM DAILEY FITNESS & AQUATICS	351,286	351,286	-	
9 POLICE PENSION - PRIOR YR PROBATION FEES		460,531	460,531	
10 POLICE PENSION - SALES TAX		500,000	500,000	(1)
11 FIRE PENSION - SALES TAX		500,000	500,000	(1)
12 TOTAL TRANSFERS TO OTHER FUNDS	<u>3,452,163</u>	<u>7,486,184</u>	<u>4,034,021</u>	

(1) INCREASED FUNDING PER SALES TAX COMMITMENT

GRANT MATCH TRANSFERS

GRANT MATCH:	2011 Budget	2012 Budget	Increase (Decrease)
1 TIGER III GRANT MATCH	-	500,000	500,000
2 UNDESIGNATED	150,000	150,000	-
3 AEDC-CNG STATION GRANT MATCH	-	114,695	114,695
4 FIRE 2012 FEMA GRANT MATCH:			-
5 DRIVING SIMULATOR		66,714	66,714
6 PREVENTION GRANT		10,000	10,000
7 PARKS AND RECREATION OUTDOOR GRANT		25,000	25,000
8 NATIONAL ENDOWMENT OF THE ARTS (NEA)		25,000	25,000
9 CENTRAL LR PROMISE NEIGHBORHOOD	50,000		(50,000)
10 TOTAL GRANT MATCH REQUIREMENT	200,000	891,409	691,409

**FIRE SAFER GRANT MATCH AND POLICE COPS GRANT MATCH REQUIREMENTS
ARE INCLUDED IN THE DEPARTMENTAL BUDGETS**

GENERAL FUND SUMMARY

	2010 Actual (1)	2011 Amended Budget	2012 Budget
REVENUES			
1 Revenues before Transfers	128,991,525	128,952,924	157,240,300
2 Transfers In	3,854,875	3,401,406	1,319,515
3 Carry Over from Prior Year	-	2,000,000	-
4 Total Funding Sources	132,846,401	134,354,330	158,559,815
EXPENDITURES			
5 Personnel	93,983,039	100,430,345	111,623,085
6 Supplies	1,772,174	1,865,600	2,288,464
7 Fleet (Fuel & Services)	4,806,837	5,302,336	6,173,387
8 Repairs and Maintenance	1,166,778	1,216,332	1,427,845
9 Utilities	2,487,954	2,304,259	2,362,073
10 Contracts	3,952,477	4,283,231	4,767,936
11 Outside Agency Funding	8,502,257	9,167,801	10,076,118
12 Capital Outlay	12,483	-	414,062
13 Debt Service	5,523,386	4,282,345	4,182,345
14 Other	90,125	86,155	107,587
15 Vacancy Allocation	-	(1,646,456)	(3,500,000)
16 Transfers Out	6,661,740	7,062,383	18,636,913
17 Total Expenditures	128,959,249	134,354,330	158,559,815
18 Net Revenues and Carryovers Over (Under) Expenditures	3,887,152	-	-

- (1) Actual 2010 revenues and personnel cost has been reduced by \$8,297,080 which represents the contributions to the Police and Fire Pension plans supported by a separate Property Tax levy and State Turnback funds.

STREET FUND

FINANCIAL FORECAST

FISCAL YEARS 2010 – 2012

	2010	2011	2011	2012	Change
<u>REVENUES</u>	<u>Actual</u>	<u>Orig. Budget</u>	<u>Amended Budget</u>	<u>Budget</u>	<u>2011 to 2012</u>
1 State Homestead Tax	288,093	288,925	288,925	298,000	9,075
2 1/2 Road Tax	4,633,015	4,586,288	4,586,288	4,742,000	155,712
3 State Gas Tax	9,260,451	9,052,000	9,052,000	9,770,794	718,794
4 Street Repairs	16,758	7,000	7,000	9,000	2,000
5 Interest on Investments	1,272	1,000	1,000	1,000	-
6 Miscellaneous	1,059,183	15,000	89,000	15,000	(74,000)
7 Transfers In	855,125	1,214,630	1,214,630	1,715,818	501,188
8 Total Revenues	<u>16,113,897</u>	<u>15,164,843</u>	<u>15,238,843</u>	<u>16,551,612</u>	<u>1,312,769</u>

The increase in State Gas Tax revenue is attributed to growth in the natural gas severance tax. The increase in Transfers In reflects the new sales tax allocation less the one-time transfer from Fleet included in the 2011 budget.

STREET FUND

FINANCIAL FORECAST

FISCAL YEARS 2010 – 2012

<u>EXPENDITURES</u>	<u>2010 Actual</u>	<u>2011 Orig. Budget</u>	<u>2011 Amended Budget</u>	<u>2012 Budget</u>	<u>Change 2011 to 2012</u>
1 Personnel	7,632,281	9,795,350	8,451,441	10,754,772	2,303,331
2 Vacancy Allocation	-	(1,566,000)	(166,681)	(1,566,000)	(1,399,319)
3 Supplies	483,874	562,440	562,440	562,440	-
4 Fleet (Fuel & Services)	1,940,980	2,135,791	2,154,381	2,563,138	408,757
5 Repairs and Maintenance	747,838	745,226	745,226	745,226	-
6 Utilities	2,542,362	2,635,532	2,635,532	2,635,532	-
7 Contracts	297,946	390,287	390,287	390,287	-
8 Capital Expenditures	76,699	-	-	-	-
9 Debt Service	80	-	-	-	-
10 Transfers	2,631,917	466,217	466,217	466,217	-
11 Total Expenditures	<u>16,353,979</u>	<u>15,164,843</u>	<u>15,238,843</u>	<u>16,551,612</u>	<u>1,312,769</u>

The 2012 Street Fund budget is balanced. In addition to salary increases, expenditure changes include an increase in Fleet charges for fuel, labor, and direct parts and maintenance for aging vehicles and equipment.

WASTE DISPOSAL FINANCIAL FORECAST FISCAL YEARS 2010-2012

<u>REVENUES</u>	2010 Actual	2011 Orig. Budget	2011 Amended Budget	2012 Budget	Change 2011 to 2012
1 Sanitation Fees	15,053,953	15,050,000	15,100,420	15,113,440	13,020
2 Landfill Fees	765,426	725,000	795,000	860,000	65,000
3 Methane Gas Revenue	156,827	225,000	225,000	200,000	(25,000)
4 Yard Waste	43,308	40,000	40,000	40,000	-
5 Compost Sale	99,193	100,000	100,000	100,000	-
6 Recycling Waste Revenue	99	100	100	1,000	900
7 Recycling Reimbursement	3,342	4,000	4,000	4,000	-
8 Interest Income	10,461	9,200	9,200	5,715	(3,485)
9 Miscellaneous Revenue	66,651	75,000	75,000	-	(75,000)
10 Transfers In	-	-	-	480,240	480,240
11 Total Revenues	<u>16,199,260</u>	<u>16,228,300</u>	<u>16,348,720</u>	<u>16,804,395</u>	<u>455,675</u>

The Landfill budget has been increased to reflect current usage. Transfers In reflect the contribution from the General Fund to offset the increased cost of the recycling contract.

WASTE DISPOSAL FINANCIAL FORECAST FISCAL YEARS 2010-2012

<u>EXPENSES</u>	<u>2010 Actual</u>	<u>2011 Orig. Budget</u>	<u>2011 Amended Budget</u>	<u>2012 Budget</u>	<u>Change 2011 to 2012</u>
1 Personnel	4,257,890	4,920,179	4,513,235	5,128,421	615,186
2 Vacancy Allocation	-	(461,000)	(27,656)	(547,000)	(519,344)
3 Supplies	299,340	388,200	388,200	379,400	(8,800)
4 Fleet (Fuel & Services)	3,028,645	3,243,795	3,243,795	3,610,210	366,415
5 Repairs and Maintenance	102,900	144,650	144,650	142,150	(2,500)
6 Utilities	106,006	132,000	132,000	132,000	-
7 Closure and post-closure care cost	478,914	247,945	247,945	247,945	-
8 Contracts	2,503,052	2,573,950	2,573,950	3,251,815	677,865
9 Depreciation and amortization	2,653,172	2,425,500	2,425,500	2,532,249	106,749
10 Interest Expense - Debt Service	728,309	326,696	420,716	387,500	(33,216)
12 Transfers	2,331,635	3,752,205	3,752,205	1,889,705	(1,862,500)
13 Total Expenses	<u>16,489,863</u>	<u>17,694,120</u>	<u>17,814,540</u>	<u>17,154,395</u>	<u>(660,145)</u>

The increase in personnel cost reflects salary increases and the increase in pension contributions for non-uniform employees. The increase in Fleet expenses reflects higher fuel cost and maintenance for aging vehicles and equipment. The contract increase is primarily due to the cost of the new recycling contract. Transfers have been reduced with the elimination of one-time items.

There is currently a gap of \$350,000 in balancing the Waste Disposal Fund. The City recently participated in a bid for the regional waste contract. If this bid is awarded to the City, the increased revenue will offset this gap.

WASTE DISPOSAL TRANSFERS

	2011 Budget	2012 Budget	Increase (Decrease)
1 Waste Disposal Special Project Transfers	725,000	362,500	(362,500)
2 Transfer to Street Fund - Administrative allocation	183,700	183,700	-
3 Transfer to Street Fund - Weed Lot Mowing	186,451	186,451	-
4 Transfer to Street Fund - Anti-Litter	90,000	90,000	-
5 Transfer to General Fund - Administrative allocation	992,580	992,580	-
6 Transfer to General Fund - Environmental Services	73,000	73,000	-
7 Johnson Controls	1,474	1,474	-
8 Debt Service Savings transfer	1,500,000		(1,500,000)
9 Total Waste Disposal Transfers	<u>3,752,205</u>	<u>1,889,705</u>	<u>(1,862,500)</u>

The one-time debt service savings transfer has been eliminated.

Special Project transfers are detailed on the following slide.

WASTE DISPOSAL PROJECTS

	2011 Budget	2012 Budget	Increase (Decrease)
1 Demolition (Residential And Commercial)	300,000	150,000	(150,000)
2 Weed Lot Maintenance	150,000	75,000	(75,000)
3 Environmental Youth - Parks	75,000	37,500	(37,500)
4 Board And Secure	200,000	100,000	(100,000)
	<u>725,000</u>	<u>362,500</u>	<u>(362,500)</u>

Transfers to Special Projects were split with the General Fund. All of the projects listed will receive the same allocation as last year.

FLEET SERVICES FUND

FINANCIAL FORECAST

2010 - 2012

	2010	2011	2011	2012	Change
<u>REVENUES</u>	<u>Actual</u>	<u>Orig. Budget</u>	<u>Amended Budget</u>	<u>Budget</u>	<u>2011 to 2012</u>
1 Fleet Labor Costs	2,096,483	2,508,865	2,508,865	2,711,402	202,537
2 Fleet Management	656,246	766,791	766,791	817,027	50,236
3 Fuel	2,168,728	2,422,878	2,822,878	3,516,580	693,702
4 Parts and User Fees	3,585,281	3,385,550	3,385,550	3,569,445	183,895
5 Insurance Repairs	351,553	125,000	125,000	75,000	(50,000)
6 Fleet Sublets	801,402	776,378	776,378	978,000	201,622
7 Non-Fleet Parts	3,908	1,000	1,000	-	(1,000)
8 Interest Income	2,618	1,500	1,500	-	(1,500)
10 Miscellaneous Revenue	-	15,970	15,970	-	(15,970)
11 Total Revenues	<u>9,666,219</u>	<u>10,003,932</u>	<u>10,403,932</u>	<u>11,667,454</u>	<u>1,263,522</u>

The 2011 Fleet revenues reflect an increase in departmental charges for labor, fuel, parts, and vehicle repairs. The cost of fuel has increased and the cost of parts and outside repairs have increased with the age of the fleet. Over the next few years, as the annual fleet replacement schedule is resumed, repair and maintenance cost will be reduced.

FLEET SERVICES FUND

FINANCIAL FORECAST

2010 - 2012

<u>EXPENSES</u>	2010 Actual	2011 Orig. Budget	2011 Amended Budget	2012 Budget	Change 2011 to 2012
1 Personnel	2,626,717	2,898,248	2,898,248	3,319,520	421,272
2 Supplies	2,656,152	2,661,740	2,661,740	2,751,250	89,510
3 Fleet (Fuel & Services)	2,037,774	2,391,301	2,791,301	3,393,750	602,449
4 Repairs and Maintenance	231,819	128,800	128,800	153,500	24,700
5 Utilities	107,711	119,638	119,638	124,860	5,222
6 Contracts	1,486,437	1,429,769	1,429,769	1,785,999	356,230
7 Depreciation and amortization	145,709	124,854	124,854	138,575	13,721
8 Transfers	236,278	734,585	734,585	-	(734,585)
9 Total Expenses	<u>9,528,597</u>	<u>10,488,935</u>	<u>10,888,935</u>	<u>11,667,454</u>	<u>778,519</u>

The Fleet Services budget is balanced. The increase in personnel cost reflects salary increases and the increased pension contribution for non-uniform employees. Fuel cost is reflected at an estimated purchase price of \$3.50 per gallon for unleaded fuel and \$3.75 per gallon for diesel fuel. Usage is based on current statistics by department.

One time transfers included in the 2011 budget have been eliminated.

VEHICLE STORAGE FINANCIAL FORECAST 2010-2012

	2010 Actual	2011 Budget	2012 Budget	Change 2011 to 2012
<u>REVENUES</u>				
1 Charges for Services	1,199,238	1,187,770	1,326,100	138,330
<u>EXPENSES</u>				
2 Personnel	590,048	611,003	707,388	96,385
3 Supplies	41,513	29,450	36,850	7,400
4 Fleet (Fuel & Services)	14,217	13,847	17,562	3,715
5 Repairs and Maintenance	4,498	3,500	8,000	4,500
6 Utilities	8,371	17,150	23,900	6,750
7 Contracts	503,707	488,400	511,600	23,200
8 Depreciation and Amortization	37,317	20,713	20,800	87
9 Other	1,515	-	-	-
10 Transfers	147,368	-	-	-
11 Total Expenses	1,348,552	1,184,063	1,326,100	142,037
12 Net Income (Loss)	(149,315)	3,707	-	(3,707)

The Vehicle Storage Fund is balanced. The increased revenue is primarily due to 2011 legislative changes that allowed for more current recognition of revenue from vehicle auctions.

RIVERMARKET FUND FINANCIAL FORECAST 2010-2012

<u>REVENUES</u>	2010 Actual	2011 Budget	2012 Budget	Change 2011 to 2012
1 Charges for Services	349,693	310,670	481,500	170,830
2 Miscellaneous	9,016	6,000	82,380	76,380
3 Contribution - LRCVB	250,000	250,000	250,000	-
4 Transfers	250,000	250,000	250,000	-
5 Total Revenues	<u>858,709</u>	<u>816,670</u>	<u>1,063,880</u>	<u>247,210</u>

LRCVB will continue management of RiverMarket operations on behalf of the City and will contribute \$250,000 toward promotional activities. The City will continue to provide support to the RiverMarket at the level of \$250,000.

RIVERMARKET FUND

FINANCIAL FORECAST

2010-2012

<u>EXPENSES</u>	2010 Actual	2011 Budget	2012 Budget	Change 2011 to 2012
1 Personnel	298,090	305,000	469,780	164,780
2 Supplies	39,668	17,000	25,000	8,000
3 Other Operating Expense	120,000	120,000	120,000	-
4 Repairs and Maintenance	33,799	19,000	43,000	24,000
5 Utilities	195,860	204,000	166,000	(38,000)
6 Contracts	188,843	151,670	240,100	88,430
7 Depreciation and Amortization	100,815	100,272	100,300	28
8 Transfers				-
9 Total Expenses	<u>977,074</u>	<u>916,942</u>	<u>1,164,180</u>	<u>247,238</u>

The RiverMarket Budget was submitted by LRCVB. The budget is balanced excluding depreciation and amortization expense.

Zoo

FINANCIAL FORECAST

2010-2012

<u>REVENUES</u>	<u>2010 Actual</u>	<u>2011 Orig. Budget</u>	<u>2011 Amended Budget</u>	<u>2012 Budget</u>	<u>Change 2011 to 2012</u>
1 Charges for Services	2,910,487	3,071,625	3,191,625	3,263,000	71,375
2 Capital Contributions	585,806	12,900	12,900	-	-
3 Transfers	1,680,054	1,680,054	1,680,054	3,081,304	1,401,250
4 Total Revenues	<u>5,176,348</u>	<u>4,764,579</u>	<u>4,884,579</u>	<u>6,344,304</u>	<u>1,472,625</u>

Revenues increased in 2011 primarily associated with the opening of the Laura P. Nichols Penguin Exhibit. The opening of the Cheetah Exhibit in 2012 and the continued popularity of the penguins are expected to help maintain the revenue levels achieved in 2011. In addition, the increase in Transfers reflects the new sales tax allocation for Zoo staffing, operations, and maintenance.

Zoo

FINANCIAL FORECAST

2010-2012

<u>EXPENSES</u>	2010 <u>Actual</u>	2011 <u>Orig. Budget</u>	2011 <u>Amended Budget</u>	2012 <u>Budget</u>	Change <u>2011 to 2012</u>
1 Personnel	2,199,697	2,234,314	2,234,314	2,864,049	629,735
2 Supplies	678,621	773,689	781,689	915,689	134,000
3 Fleet (Fuel & Services)	87,219	88,881	88,881	103,697	14,816
4 Repairs and Maintenance	79,601	103,500	103,500	529,545	426,045
5 Utilities	454,411	456,699	458,699	458,699	-
6 Contracts	615,234	606,299	626,299	738,028	111,729
7 Depreciation and Amortization	403,331	470,170	470,170	473,400	3,230
8 Transfers	501,197	501,197	591,197	501,197	(90,000)
9 Total Expenses	<u>5,019,311</u>	<u>5,234,749</u>	<u>5,354,749</u>	<u>6,584,304</u>	<u>1,229,555</u>

Personnel expenses reflect filling six (6) vacant positions and the addition of ten (10) new positions funded by the sales tax increase. The first year sales tax allocation will focus on the positions and deferred maintenance needs to ensure re-accreditation. Excluding one half of depreciation and amortization, the Zoo budget for 2012 is balanced.

GOLF FINANCIAL FORECAST 2010-2012

<u>REVENUES</u>	2010 Actual	2011 Orig. Budget	2011 Amended Budget	2012 Budget	Change 2011 to 2012
1 Charges for Services	1,461,704	1,656,569	1,656,569	1,611,080	(45,489)
2 Miscellaneous	(39)	500	500	500	-
3 Transfers	1,076,752	1,076,752	1,076,752	1,164,602	87,850
4 Total Revenues	<u>2,538,417</u>	<u>2,733,821</u>	<u>2,733,821</u>	<u>2,776,182</u>	<u>42,361</u>

Golf revenue projections for 2012 do not include any rate increases. The increase in transfers reflects additional support from other park revenues.

GOLF

FINANCIAL FORECAST

2010-2012

<u>EXPENSES</u>	2010 Actual	2011 Orig. Budget	2011 Amended Budget	2012 Budget	Change 2011 to 2012
1 Personnel	1,207,054	1,182,194	1,182,194	1,165,807	(16,387)
2 Supplies	136,936	143,980	143,980	141,820	(2,160)
3 Fleet (Fuel & Services)	115,195	134,709	134,709	158,221	23,512
4 Repairs and Maintenance	147,862	162,350	162,350	129,950	(32,400)
5 Utilities	249,342	164,019	164,019	219,183	55,164
6 Contracts	176,326	161,768	161,768	159,450	(2,318)
7 Outside Agency Support	68,205	99,750	99,750	99,750	-
8 Depreciation and Amortization	94,146	92,315	92,315	94,100	1,785
9 Other	30,177	17,700	17,700	25,700	8,000
10 Interest Expense	2,361	1,050	1,050	10,000	8,950
11 Transfers	666,301	666,301	666,301	666,301	-
12 Total Expenses	<u>2,893,907</u>	<u>2,826,136</u>	<u>2,826,136</u>	<u>2,870,282</u>	<u>44,146</u>

Golf expenditures include a continuation in funding First Tee at a rate of \$1.50 per round. Excluding depreciation, the 2012 budget for the Golf Fund is balanced.

JIM DAILEY FITNESS & AQUATICS

FINANCIAL FORECAST

2010-2012

<u>REVENUES</u>	2010 Actual	2011 Orig. Budget	2011 Amended Budget	2012 Budget	Change 2011 to 2012
1 Charges for Services	744,608	745,620	745,620	758,300	12,680
2 Interest Income	1,354	1,088	1,088	2,560	1,472
3 Capital Contributions	154,950	-	-	-	-
4 Transfers	351,286	351,286	351,286	351,286	-
5 Total Revenues	<u>1,252,199</u>	<u>1,097,994</u>	<u>1,097,994</u>	<u>1,112,146</u>	<u>14,152</u>

The Fitness budget reflects minimal changes, with a slight increase in memberships.

JIM DAILEY FITNESS & AQUATICS

FINANCIAL FORECAST

2010-2012

<u>EXPENSES</u>	<u>2010 Actual</u>	<u>2011 Orig. Budget</u>	<u>2011 Amended Budget</u>	<u>2012 Budget</u>	<u>Change 2011 to 2012</u>
1 Personnel	555,570	605,562	605,562	629,754	24,192
2 Supplies	56,682	56,033	44,633	44,633	-
3 Fleet (Fuel & Services)	1,632	4,125	4,125	2,440	(1,685)
4 Repairs and Maintenance	154,699	28,367	31,067	31,067	-
5 Utilities	138,023	111,233	106,233	106,342	109
6 Contracts	69,248	57,359	150,959	70,959	(80,000)
7 Other	1,073	-	100	100	-
7 Depreciation and Amortizati	170,416	164,596	164,596	194,000	29,404
8 Transfers	236,851	226,851	226,851	270,776	43,925
9 Total Expenses	<u>1,384,195</u>	<u>1,254,126</u>	<u>1,334,126</u>	<u>1,350,071</u>	<u>15,945</u>

The 2012 budget reflects a reduction in contract expenses. The 2011 amended budget included approximately \$80,000 in contracts for extensive pool maintenance. Transfers out were increased to support other park programs.

Excluding depreciation, the Fitness Center budget reflects the utilization of \$43,925 in carryover funds.

RIVERMARKET GARAGE FUND

FINANCIAL FORECAST

2010-2012

<u>REVENUES</u>	2010 Actual	2011 Budget	2012 Budget	Change 2011 to 2012
1 Licenses and Permits	274,321	229,000	229,000	-
2 Charges for Services	1,571,937	1,569,683	1,624,680	54,997
3 Interest Income	1,970	1,200	2,200	1,000
4 Miscellaneous	-	500	120	(380)
5 Total Revenues	<u>1,848,228</u>	<u>1,800,383</u>	<u>1,856,000</u>	<u>55,617</u>

RIVERMARKET GARAGE FUND

FINANCIAL FORECAST

2010-2012

<u>EXPENSES</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Change 2011 to 2012</u>
1 Supplies	204	-	-	-
2 Debt Service - Interest	593,252	547,105	563,880	16,775
3 Operations Expense	607,723	658,413	724,685	66,272
4 Management Fee	85,000	85,000	85,000	-
5 Real Estate Taxes	79,084	73,600	80,000	6,400
6 Depreciation	220,186	220,186	220,700	514
7 Transfers	200,903	369,596	369,596	-
8 Total Expenses	<u>1,786,352</u>	<u>1,953,900</u>	<u>2,043,861</u>	<u>89,961</u>

Excluding depreciation expense, the RiverMarket Garage Fund budget reflects net income of \$32,839.

SCHEDULE OF PUBLIC HEARINGS

- Southwest Community Center
 - December 5, 6:00PM
- Roosevelt Thompson Library
 - December 7, 5:00PM
- Northwest Police Substation
 - December 7, 7:00PM
- Dunbar Community Center
 - December 8, 6:00PM